

## § 301.6021-1

on assessment and collection, see section 6501(b)(3) and paragraph (c) of § 301.6501(b)-1.

(2) For additions to the tax and additional amounts for failure to file returns, see section 6651 and § 301.6651-1, and section 6652 and § 301.6652-1, respectively.

(3) For additions to the tax for failure to pay tax, see section 6653 and § 301.6653-1.

(4) For criminal penalties for willful failure to make returns, see sections 7201, 7202, and 7203.

(5) For criminal penalties for willfully making false or fraudulent returns, see sections 7206 and 7207.

(6) For authority to examine books and witnesses, see section 7602 and § 301.7602-1.

### **§ 301.6021-1 Listing by district directors of taxable objects owned by nonresidents of internal revenue districts.**

Whenever there are in any internal revenue district any articles subject to tax, which are not owned or possessed by or under the care or control of any person within such district, and of which no list has been transmitted to the district director, as required by law or by regulations prescribed pursuant to law, the district director, or other authorized internal revenue officer or employee, shall enter the premises where such articles are situated, shall make such inspection of the articles as may be necessary, and shall make lists of the same according to the forms prescribed. Such lists, being subscribed by the district director or other authorized internal revenue officer or employee, shall be sufficient lists of such articles for all purposes.

#### **INFORMATION RETURNS**

##### *Information Concerning Persons Subject to Special Provisions*

### **§ 301.6031(a)-1 Return of partnership income.**

For provisions relating to the requirement of returns of partnership income, see § 1.6031(a)-1 of this chapter.

[T.D. 8841, 64 FR 61502, Nov. 12, 1999]

## 26 CFR Ch. I (4-1-03 Edition)

### **§ 301.6032-1 Returns of banks with respect to common trust funds.**

For provisions relating to requirement of returns of banks with respect to common trust funds, see § 1.6032-1 of this chapter (Income Tax Regulations).

### **§ 301.6033-1 Returns by exempt organizations.**

For provisions relating to the requirement of returns by exempt organizations, see § 1.6033-1 of this chapter (Income Tax Regulations).

### **§ 301.6034-1 Returns by trusts described in section 4947(a)(2) or claiming charitable or other deductions under section 642(c).**

For provisions relating to the requirement of returns by trusts described in section 4947(a)(2) or claiming charitable or other deductions under section 642(c), see § 1.6034-1 of this chapter (Income Tax Regulations).

[T.D. 8026, 50 FR 20757, May 20, 1985]

### **§ 301.6035-1 Returns of officers, directors, and shareholders of foreign personal holding companies.**

For provisions relating to the requirement of returns by officers, directors, and shareholders of foreign personal holding companies, see §§ 1.6035-1 to 1.6035-3, inclusive, of this chapter (Income Tax Regulations).

### **§ 301.6036-1 Notice required of executor or of receiver or other like fiduciary.**

(a) *Receivers and other like fiduciaries*—(1) *Exemption for bankruptcy proceedings.* (i) A bankruptcy trustee, debtor in possession or other like fiduciary in a bankruptcy proceeding is not required by this section to give notice of appointment, qualification or authorization to act to the Secretary or his delegate. (However, see the notice requirements under the Bankruptcy Rules.)

(ii) Paragraph (a)(1)(i) of this section is effective for appointments, qualifications and authorizations to act made on or after January 29, 1988. For appointments, qualifications and authorizations to act made before the foregoing date, 26 CFR 301.6036-1 (a)(1) and (4)(i) (revised as of April 1, 1986) apply.